

| GENERAL FUND PROPOSED FINANCIAL PLAN         |               |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 2005 Actuals  | 2006 Adopted  | 2006 Revised  | 2007 Proposed | 2007 Revised  | 2007 Striker  | 2008 Est      | 2009 Est      |
| BEGINNING FUND BALANCE                       | 123,443,362   | 111,740,545   | 143,991,041   | 105,349,066   | 100,792,089   | 104,446,529   | 90,702,932    | 82,951,292    |
| REVENUES                                     |               |               |               |               |               |               |               |               |
| Property Taxes                               | 248,884,834   | 253,864,993   | 253,008,032   | 261,701,381   | 261,701,381   | 261,701,381   | 269,900,163   | 277,562,625   |
| Debt Service                                 | (19,021,362)  | (19,031,994)  | (19,031,994)  | (18,446,505)  | (18,446,505)  | (18,446,505)  | (23,203,624)  | (25,878,331)  |
| Sales Tax                                    | 70,525,719    | 73,468,172    | 76,986,730    | 78,197,006    | 78,197,006    | 78,197,006    | 83,631,698    | 87,395,125    |
| CJ Fund Revenues                             | 17,390,163    | 17,515,129    | 17,668,019    | 18,164,464    | 18,164,464    | 18,164,464    | 18,511,237    | 18,997,641    |
| Interest Earnings                            | 14,474,624    | 22,111,405    | 19,237,147    | 23,272,026    | 23,272,026    | 23,272,026    | 20,118,030    | 21,628,827    |
| Other Revenues                               | 149,218,635   | 148,266,208   | 146,237,394   | 157,212,112   | 157,212,112   | 157,862,112   | 165,767,290   | 174,055,654   |
| Intergovernmental Receipts - Contracts       | 58,435,599    | 56,072,569    | 57,591,405    | 63,098,296    | 63,098,296    | 63,098,296    | 65,541,669    | 67,180,211    |
| Interfund Receipts                           | 14,577,262    | 14,162,056    | 13,673,022    | 14,305,641    | 14,305,641    | 14,926,683    | 14,918,572    | 15,634,663    |
| Supplemental New Revenue (incl. Corrections) |               |               | 4,725,475     |               |               |               |               |               |
| Unrealized Gains/Losses                      | (750,000)     |               |               |               |               |               |               |               |
| CX REVENUE TOTAL                             | 553,735,474   | 566,428,538   | 570,095,230   | 597,504,421   | 597,504,421   | 598,775,463   | 615,185,035   | 636,576,415   |
| Inmate Welfare Fund                          | 1,184,865     | 1,282,000     | 1,138,511     | 994,900       | 994,900       | 994,900       | 994,900       | 994,900       |
| CFSA Revenues                                | 21,596,317    | 21,310,897    | 23,514,687    | 21,418,211    | 21,489,731    | 21,972,311    | 22,187,839    | 22,948,119    |
| Sales Tax Reserve                            | 4,389,540     | 4,504,568     | 4,751,760     | 4,873,387     | 4,873,387     | 4,873,387     | 5,456,576     | 5,664,730     |
| Removal of Double Count of CFSA Revenue      | (16,604,292)  | (16,122,480)  | (18,165,217)  | (15,824,939)  | (15,896,459)  | (16,374,402)  | (16,299,687)  | (16,788,678)  |
| GENERAL FUND REVENUE TOTAL                   | 564,301,904   | 577,403,523   | 581,334,971   | 608,965,979   | 608,965,980   | 610,241,659   | 627,524,663   | 649,395,486   |
| EXPENDITURES                                 |               |               |               |               |               |               |               |               |
| Essbase Expenditures                         | (537,932,782) | (577,667,196) | (577,667,196) | (625,275,528) | (624,491,436) | (622,051,415) | (642,233,396) | (667,544,334) |
| Removal of double budget of CFSA to CSD      | 16,604,292    | 16,122,480    | 18,165,217    | 15,824,939    | 15,896,459    | 16,374,402    | 16,299,687    | 16,788,678    |
| Removal Internal Support transfer            |               |               |               |               |               |               |               |               |
| Adjusted Essbase Expenditures                | (521,328,490) | (561,544,716) | (559,501,979) | (609,450,589) | (608,594,977) | (605,677,013) | (625,933,709) | (650,755,657) |
| Operating Budget                             | (499,010,269) | (525,558,293) | (523,492,430) | (572,699,622) | (571,844,010) | (570,926,047) | (585,979,664) | (609,582,052) |
| CJ Fund Expenditures                         |               | (18,208,411)  | (18,208,411)  | (18,112,426)  | (18,112,426)  | (18,112,426)  | (18,873,864)  | (19,510,756)  |
| CIP Budget                                   | (22,318,221)  | (13,735,012)  | (21,577,404)  | (14,595,540)  | (14,595,540)  | (14,595,540)  | (16,919,934)  | (17,394,437)  |
| Supplemental Carryover                       |               |               | (8,890,659)   |               |               |               |               |               |
| Encumbrance Carryover                        |               |               | (7,544,797)   |               |               |               |               |               |
| Salary and Wage Contingency                  |               |               |               |               |               |               |               |               |
| Unprogrammed                                 |               | (2,043,000)   | (536,910)     | (2,043,001)   | (2,043,001)   | (1,043,000)   | (2,102,246)   | (2,156,905)   |
| Adopted                                      |               |               | (1,506,090)   |               |               |               |               |               |
| Operating Supplementals-Exec. Contingency    |               |               |               |               |               |               |               |               |
| Unprogrammed                                 |               | (2,000,000)   | (2,858)       | (2,000,000)   | (2,000,000)   | (1,000,000)   | (2,058,002)   | (2,111,507)   |
| Adopted                                      |               |               | (1,997,142)   |               |               |               |               |               |
| Operating Supplementals - Fund Balance       |               |               | (9,059,651)   |               |               |               |               |               |
| Operating Supplementals - Revenue Backed     |               |               | (5,694,741)   |               |               |               |               |               |
| Corrections                                  |               |               |               |               |               |               |               |               |
| Operating Underexpenditures                  |               | 3,871,725     | 3,871,725     | 4,443,444     | 4,371,924     | 4,443,444     | 4,963,034     | 5,026,875     |
| One-time Expenditures                        |               |               |               |               |               |               |               |               |
| Target Reduction to Balance                  |               |               |               |               |               |               | 8,500,000     | 17,000,000    |
| CX FUND                                      | (521,328,490) | (557,672,991) | (594,639,368) | (605,007,145) | (604,223,053) | (601,233,569) | (612,470,675) | (628,728,782) |
| CFS Expenditures                             | (21,045,730)  | (21,248,246)  | (24,834,867)  | (21,275,825)  | (21,174,489)  | (21,820,552)  | (21,877,603)  | (22,497,434)  |
| Inmate Welfare Fund                          | (1,271,424)   | (1,338,011)   | (1,405,248)   | (931,134)     | (931,134)     | (931,134)     | (928,026)     | (938,304)     |
| GF EXPENDITURE TOTAL                         | (543,645,644) | (580,259,248) | (620,879,483) | (627,214,104) | (626,328,676) | (623,985,255) | (635,276,304) | (652,164,520) |
| Other Transactions                           | (108,581)     |               |               |               |               |               |               |               |
| ENDING FUND BALANCE                          | 143,991,041   | 108,884,820   | 104,446,529   | 87,100,941    | 83,429,393    | 90,702,932    | 82,951,292    | 80,182,258    |

| RESERVES AND DESIGNATIONS                           |   |              |              |              |              |              |              |              |
|---|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Accounting/Technical Reserves:                      | By adoption of this financial plan, the County hereby establishes the accounting and technical reserves in the following amounts. |              |              |              |              |              |              |              |
| CIP Carryover                                       | (7,013,239)   |              |              |              |              |              |              |              |
| Encumbrances  | (7,544,797)   |              |              |              |              |              |              |              |
| Reappropriation                                     | (3,550,478)   |              |              |              |              | (1,770,000)  |              |              |
| Loans   | (3,800,000)   | (300,000)    | (3,800,000)  | (300,000)    | (300,000)    | (300,000)    | (300,000)    | (300,000)    |
| Animal Control                                      | (450,143)   | (401,636)    | (450,143)    | (450,143)    | (450,143)    | (450,143)    | (450,143)    | (450,143)    |
| Crime Victim Compensation Program                   | (267,863)   | (117,003)    | (267,863)    | 0            | 0            | 0            | 0            | 0            |
| Drug Enforcement Program                            | (100,015)   | (38,921)     | (100,015)    | (100,015)    | (100,015)    | (100,015)    | (100,015)    | (100,015)    |
| Anti-Profitteering Program                          | (294,580)   | (393,047)    | (294,580)    | (100,000)    | (100,000)    | (100,000)    | (100,000)    | (100,000)    |
| Dispute Resolution                                  | (83,097)  | (95,820)     | (83,097)     | (83,097)     | (83,097)     | (83,097)     | (83,097)     | (83,097)     |
| Sheriff Laptop Replacement                          | (353,196)   | (310,300)    | (353,196)    | (353,196)    | (353,196)    | (353,196)    | (353,196)    | (353,196)    |
| Real Property Title Insurance                       | (25,152)  | (25,152)     | (25,152)     | (25,152)     | (25,152)     | (25,152)     | (25,152)     | (25,152)     |
| Designated for Net Unrealized Gains                 | 0   | 0            | 0            |              |              |              |              |              |
| Ex-CJ Fund Balance                                  | (5,341,657)   | (1,859,846)  | (1,841,657)  | (659,846)    | (659,846)    | (659,846)    | (659,846)    | (659,846)    |
|   |   |              |              |              |              |              |              |              |
| Sub-Fund Balance                                    |   |              |              |              |              |              |              |              |
| Inmate Welfare Fund Balance                         | (431,788)   | (231,553)    | (239,294)    | (217,445)    | (303,060)    | (303,060)    | (284,319)    | (340,915)    |
| Sales Tax Fund Balance                              | (15,275,665)  | (15,000,000) | (15,000,000) | (15,000,000) | (15,000,000) | (15,000,000) | (15,000,000) | (15,000,000) |
| CFS Fund Balance                                    | (2,842,429)   | (1,347,817)  | (1,404,249)  | (1,461,361)  | (1,719,491)  | (1,719,491)  | (1,875,974)  | (2,434,167)  |
|   |   |              |              |              |              |              |              |              |
| Policy Reserves*:                                   | By adoption of this financial plan, the County hereby establishes policy reserves in the following amounts.                       |              |              |              |              |              |              |              |
| Annexation Incentive                                | (10,000,000)  | (9,350,000)  | (10,000,000) | (6,850,000)  | (6,850,000)  | (10,000,000) | (6,850,000)  | (6,850,000)  |
| Public Health                                       |   |              | (2,000,000)  |              |              | (2,600,000)  | (5,000,000)  | (3,000,000)  |
| CJ Reform/Sustainability/Jail Population            |   |              | (5,000,000)  |              |              | (3,400,000)  | (4,200,000)  | (3,000,000)  |
| Sheriff Blue Ribbon Panel                           |   |              | (1,500,000)  |              |              | (1,500,000)  | (850,000)    |              |
| Homelessness  |   |              | (1,000,000)  |              |              | (1,000,000)  | (1,000,000)  | (1,000,000)  |
| Children's Health Initiative                        |   |              |              |              |              | (750,000)    |              |              |
|   |   |              |              |              |              |              |              |              |
| Policy Reserves Established Pending Further Review: |   |              |              |              |              |              |              |              |
| Benefits  | (1,890,000)   |              | 0            |              |              |              |              |              |
| Elections   | (1,700,000)   | (1,700,000)  | (1,700,000)  | (1,700,000)  | (1,700,000)  | (2,230,000)  | (1,700,000)  | (1,700,000)  |
| GG CIP  |   | (4,700,000)  | (1,500,000)  | (2,320,000)  | (2,320,000)  | (2,320,000)  | (2,320,000)  | (2,320,000)  |
| Energy/Inflation Reserve                            | (4,000,309)   | (3,500,000)  | (800,000)    | (3,250,000)  | (800,000)    |              |              |              |
| PSERS   | (300,000)   | (1,300,000)  | (1,200,000)  | (1,300,000)  | (1,200,000)  | (1,200,000)  | (1,200,000)  | (1,200,000)  |
| LEOFF Medical                                       | (2,862,380)   | (2,862,380)  | (2,000,000)  | (2,000,000)  | (2,000,000)  | (2,000,000)  | (2,000,000)  | (2,000,000)  |
| Pension   | (8,292,000)   | (8,292,000)  | (8,292,000)  | (5,592,000)  | (5,592,000)  | (5,592,000)  | (468,000)    |              |
| Risk Abatement                                      | (6,800,000)   | (7,578,287)  | (6,800,000)  | (6,150,000)  | (6,150,000)  | (6,000,000)  | (6,000,000)  | (6,000,000)  |
|   |   |              |              |              |              |              |              |              |
| Obsolete Reserves in 2007 Adopted:                  |   |              |              |              |              |              |              |              |
| CJ Outyear Mitigation                               | (7,503,160)   | (7,023,160)  | (3,423,160)  | (4,800,000)  | (3,600,000)  |              |              |              |
| Andress   | (3,359,598)   | (2,000,000)  | (250,000)    | (250,000)    |              |              |              |              |
| Reserve for Outyear Deficits                        | (6,900,000)   |              |              |              |              |              |              |              |
| 2006 Elections Costs                                | (850,000)   | (850,000)    | (740,000)    |              |              |              |              |              |
| Transition Fund                                     | (10,000,000)  | (4,680,648)  | (4,680,648)  |              |              |              |              |              |
| Jail Population                                     | (2,000,000)   | (2,000,000)  |              | (2,000,000)  | (2,000,000)  |              |              |              |
| Legislative Reserve                                 | (1,269,646)   | (3,100,000)  | 0            | (900,000)    | (900,000)    |              |              |              |
|   |   |              |              |              |              |              |              |              |
| TOTAL RESERVES AND DESIGNATIONS                     | (115,101,192)   | (79,057,570) | (74,745,054) | (55,862,255) | (52,206,000) | (59,456,000) | (50,819,742) | (46,916,531) |
|   |   |              |              |              |              |              |              |              |
| ENDING UNDESIGNATED FUND BALANCE                    | 28,889,849  | 29,827,250   | 29,701,475   | 31,238,686   | 31,223,393   | 31,246,932   | 32,131,549   | 33,265,727   |
|   |   |              |              |              |              |              |              |              |
| Fund Balance as % of Revenues                       | 6.00%   | 6.01%        | 6.01%        | 6.01%        | 6.00%        | 6.00%        | 6.01%        | 6.01%        |
|   |   |              |              |              |              |              |              |              |
| EXCESS OVER/UNDER 6% MINIMUM                        | 1,492   | 55,615       | 55,155       | 32,657       | 17,364       | 1,903        | 48,062       | 40,034       |

|   |              |
|---|--------------|
| *The County adopts the following reserve targets. |              |
| Annexation Initiative                             | (10,000,000) |
| Public Health                                     | (5,000,000)  |
| CJ Reform/Sustainability/Jail Population          | (6,000,000)  |
| Homelessness                                      | (1,000,000)  |
| Sheriff Blue Ribbon Panel                         | (1,500,000)  |

\*As unrestricted, unencumbered, and non-appropriated funds become available, such funds shall be distributed in equal increments to these reserves until each target has been met. In the event that an equal increment would increase a reserve over the target, the increment for that reserve shall be reduced to fund the reserve at its target and the balance shall be allocated equally to the other reserves until all targets are met. Unrestricted, unencumbered, and non-appropriated funds in excess of these adopted targets and reserves shall be reflected in undesignated fund balance, pending reallocation and adoption by the county by ordinance.